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IN THE U.S. PATENT AND TRADEMARK OFFICE

Express Mail Label No.: EL 640 011 232 US

Attorney Docket No.: Fukuda Case 34

April 25, 2001

Box Patent Application Assistant Commissioner for Patents Washington, DC 20231

Sir:

Transmitted herewith for filing is the patent application of:

Inventors: (1) Takaomi SUGIHARA, (2) Kenichi KANAI,

(3) Tomonori TAHARA and (4) Akihiro KUROYANAGI

For : SiC-FORMED MATERIAL AND

METHOD FOR MANUFACTURING SAME

Enclosed are:

- [X] Specification
- [X] Declaration or Oath
- [X] 2 Drawing Sheets [X] Formal
- [] Preliminary Amendment Cancelling Claims
- [] Amendment Before First Office Action
- [] Information Disclosure Statement
- [] Statement(s) re small entity (37 CFR 1.9 and 1.27)
- [X] Assignment, with Recordation Form Cover Sheet
- [X] Acknowledgment Postal Card
- [X] Priority is claimed under 35 USC 119 based on Japan Application No. 2000-233828, filed August 2, 2000.
 - [] A certified copy of the priority application is enclosed.

The filing fee is calculated as shown below, after entering any enclosed Amendment which requests entry before such calculation:

	No.	No.	(X)	RATE	()	
For	Filed	Extra	LG Entity		SM Entity	Fee
Basic Fee			\$710.00		\$355.00	\$710.00
Total Claims	(2 - 20)) = 0	x \$ 18.00		x \$ 9.00	
Indep. Claims	(2 - 3)	3 = 0	x \$ 80.00		x \$ 40.00	
[] Multiple De	ep. Claim	n	+ \$270.00		+ \$135.00	
* * * TOTAL FILING FEE * * *						\$ 710.00

[X] A Check for \$750.00 is enclosed to cover fees.

- [] Please charge my Deposit Account No. 06-1382 in the amount of \$_____. A duplicate copy of this sheet is enclosed.
- [X] The Commissioner is hereby authorized to charge payment of the following fees associated with this communication or to credit any overpayment to Deposit Account No. 06-1382. A duplicate copy of this sheet is enclosed.

 [X]Any additional filing fees required under 37 CFR 1.16

 []Any patent application processing fees under 37 CFR 1.17
- [] Pursuant to 37 CFR 1.52, the enclosed application is in the form of a foreign language text:
- [] An English translation and a statement that the English translation is accurate are enclosed.
 - [] Please notify the undersigned of the due date for submitting an English translation and a statement that the English translation is accurate.
 - [] An enclosed check includes the \$130.00 fee (37 CFR 1.17k) for processing a foreign language text.

Respectfully submitted,

IN DUPLICATE

Termence F. Chapman

TFC/smd

FLYNN, THIEL, BOUTELL & TANIS, P.C.
2026 Rambling Road
Kalamazoo, MI 49008-1699
Phone: (616) 381-1156
Fax: (616) 381-5465

Dale H. Thiel Reg. No. 24 323
David G. Boutell Reg. No. 25 072
Ronald J. Tanis Reg. No. 22 724
Terryence F. Chapman Reg. No. 32 549
Mark L. Maki Reg. No. 36 589
David S. Goldenberg Reg. No. 31 257
Sidney B. Williams, Jr. Reg. No. 24 949
Liane L. Churney Reg. No. 40 694
Brian R. Tumm Reg. No. 36 328

Encl: Listed above

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Takaomi SUGIHARA et al Applicants:

Title: SiC-FORMED MATERIAL AND

METHOD FOR MANUFACTURING SAME

Serial No.:

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Unknown

Atty Docket No.: Fukuda Case 34

Assistant Commissioner for Patents Washington DC 20231

EXPRESS MAILING CERTIFICATE

Sir:

I hereby certify that the attached paper or fee is being deposited with the United States Postal Service "Express Mail Post Office to Addressee" service under 37 CFR 1.10 on the date indicated above and is addressed to the Assistant Commissioner for Patents, Washington DC 20231.

FLYNN, THIEL, BOUTELL & TANIS, P.C.

Date: April 25, 2001

Documents attached:

Utility Patent Application Transmittal (in duplicate)

dated April 25, 2001

including enclosures listed thereon

Telephone:

(616) 381-1156

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